



TEXAS STATE LIBRARY
AND
ARCHIVES COMMISSION

Click on the "**Enter**" button to access the online data collection for your library.

Enter

Preparing for the 2020 Texas Public Libraries Annual Report - Financials

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Library Development and Networking Division
Texas State Library and Archives Commission
2020



Series

Basic Information

Financial Tracking

Tracking Services

Accreditation



Legal establishment of library

Who is its governing authority?

City

County

Non-Profit Corporation

Library District



Budget Cycle

Driven by Governing Authority

- ✓ Assists in planning library management
- ✓ Assists in planning for accreditation requirements

Legal Establishment	Contact
City	City Accounting Staff
County	County Auditor
Non-profit Library District	Board Treasurer

Signing Authority

Legal Establishment	Signatory*
City	Mayor, City Manager, City Administrator, Finance or Accounting Director
County	County Judge or County Auditor
School District	Superintendent or Finance or Accounting Director
Non-Profit Corporation	Library Board Chair or Treasurer
Library District	Library Board Chair or Treasurer

***sig-na-to-ry** /'signəˌtôrē/ : *Person who binds himself or herself, or the entity he or she is authorized to represent, by his or her signature to the terms of an agreement.*

<http://www.businessdictionary.com/>



All Public Libraries

Track government-funded expenditures.

This aides in making case for the library when negotiating budgets, contracts, etc.



Operating vs Capital

Common Library Expenditures			
Attorney fees	Downloadable Materials	Replacement of Shelving	Computer Server
Audiobooks	DVD's	Roof Replacement	Library Automation System
Binding Supplies	E-Books	Salaries	New Roof
Books	Employee Benefits	Service contracts	New Vehicles
CD's	Equipment Repair	TexShare Fees	One-time Major Project
Computer Software	Furnishing Replacement	Unemployment	Opening Day Collection
Consultant Fees	Office Supplies	Wages	Purchase of building
Costs for Library Programs	OverDrive Fee	Worker's Compensation	Purchase of land
	Reference Tools		Renovations costs



Operating vs Capital

Operating Expenditures			Capital Expenditures
Attorney fees	Downloadable Materials	Replacement of Shelving	Computer Server
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Annual Report Preparation Tool



TEXAS STATE LIBRARY
AND
ARCHIVES COMMISSION

[AR Prep Workbook \(.xlsx\)](#)

Texas Public Libraries Annual Report Preparation Workbook

Only enter information into white squares. Gray squares contain protected formulas. All blue columns contain information requested on the Annual Report and may also contain formulas.

All sheets are set up for printing, if desired.

Click on the titles, or directly on the tabs below to enter information.

[Daily Counts](#) Use to tally measures by day of the month.

[Financials](#)

Obtain amounts from financial staff of governing authority monthly, quarterly, semi-annually or annually.

[Annual Report Totals](#)

Use this guide to complete the questions in the Annual Report. Daily counts are calculated for annual totals on this page.

[Weekly Total Tool](#)

Helpful for libraries with branches; useful to calculate hours open.

The formulas fields in this worksheet are protected/locked. No password has been set. Click "Unprotect Sheet" on the Review tab if there are changes that must be made to the formula or format. However, it is advisable to keep these fields locked in order for the workbook to calculate accurately.

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Texas Public Libraries Annual Report Information: <https://www.tsl.texas.gov/ld/pubs/arsma/index.html>



ARPrep Tool: Financials

Report for Local Fiscal Year		2020	Start of local fiscal year											
		ANNUAL TOTALS	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept
Dark blue squares contain protected formulas. Blue column also has formulas and contains information requested on the Annual Report.														
Section 3: Expenditures														
Staff Expenditures														
Salaries and Wages Expenditures	3.1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Employee Benefits Expenditures	3.2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Staff Expenditures (3.1+3.2)	3.3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Of library staff expenditures, how much was from non-local grant funding?	3.3a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL FUNDS used for library staff expenditures. (3.3-3.3a)	3.3b	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Collection Material Expenditures														
Print Materials Expenditures	3.4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Electronic Materials Expenditures	3.5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Materials Expenditures	3.6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Collection Expenditures (3.4+3.5+3.6)	3.7	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Of library collection expenditures, how much was from non-local grant funding?	3.7a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL FUNDS used for collection material expenditures. (3.7-3.7a)	3.7b	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating and Total Expenditures														
Other Operating Expenditures	3.8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Of other library operating expenditures, how much was from non-local grant funding?	3.8a	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOCAL FUNDS used for other library operating expenditures. (3.8-3.8a)	3.8b	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Operating Expenditures (3.3+3.7+3.8)	3.9	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

REPORT ACTUAL EXPENDITURES, NOT BUDGETED AMOUNTS



Staff Expenditures

Salaries/Wages

Employee Benefits

Social Security

Retirement

Medical Insurance

Life Insurance

Disability Income Protection

Unemployment Compensation

Worker's Compensation

Tuition

Housing Benefits



Collection Materials

Expenditures



Print Materials

Electronic Materials

e-books * audio
downloadables * video
downloadables *
databases * e-serials *
any files in digital
format

More...

Collection Materials Expenditures



Other Collection Materials

microforms * audio and
video physical units *
materials in new
formats

No TexShare Fees
here: report in
Other Operating
Expenditures

Other Operating Expenditures

TexShare Fees

Office Supplies

Binding Supplies

Contracts for
Services

Consultant Fees

Attorney Fees

Equipment Repair or
Replacement

Replacement of
Furnishings

Costs for Library
Programs (SRP)

Computer Hardware
or Software*

*Check with local government funding authority for capitalization level or local accounting practice.

Capital Expenditures*

Renovations

Site Acquisition

New Buildings

Opening Day Collection

Library Automation Systems

New Vehicles

One-Time Major Projects

TSLAC Grants Used For
Capital Acquisitions

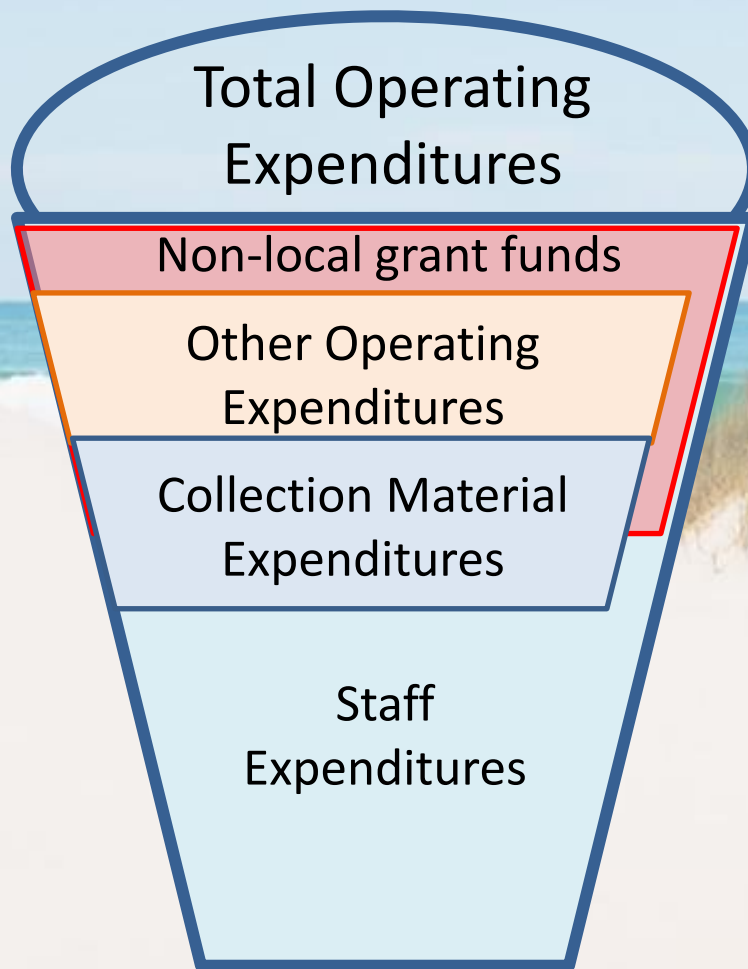
*Check with local governing funding authority for capitalization level or local accounting practice.

REPORT ACTUAL EXPENDITURES, NOT BUDGETED AMOUNTS



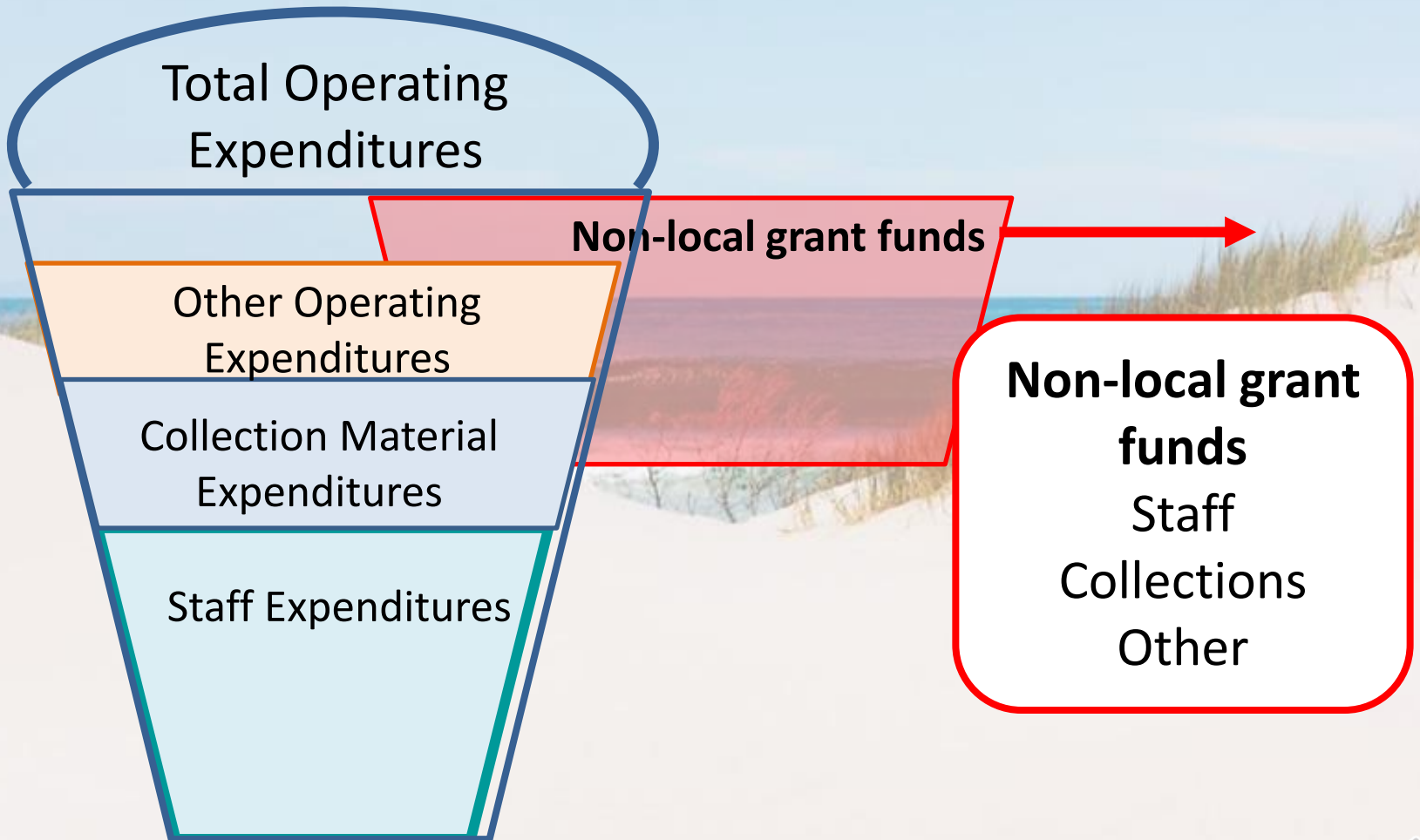
Library Operating Expenditures

Section 3



Library Operating Expenditures

Section 3



Non-Local Grant Funds



TOCKER
FOUNDATION



DOLLAR GENERAL
LITERACY FOUNDATION



**Texas Book
Festival**

**Foundation or
Corporate Funds**

Ladd & Katherine Hancher
Library Foundation

**NATIONAL
ENDOWMENT
FOR THE
ARTS**



INSTITUTE of
Museum and Library
SERVICES

Federal Funds



**Texas
Commission
on the Arts**
Investing in a Creative Texas

State Funds

Local Operating Expenditures

Section 4

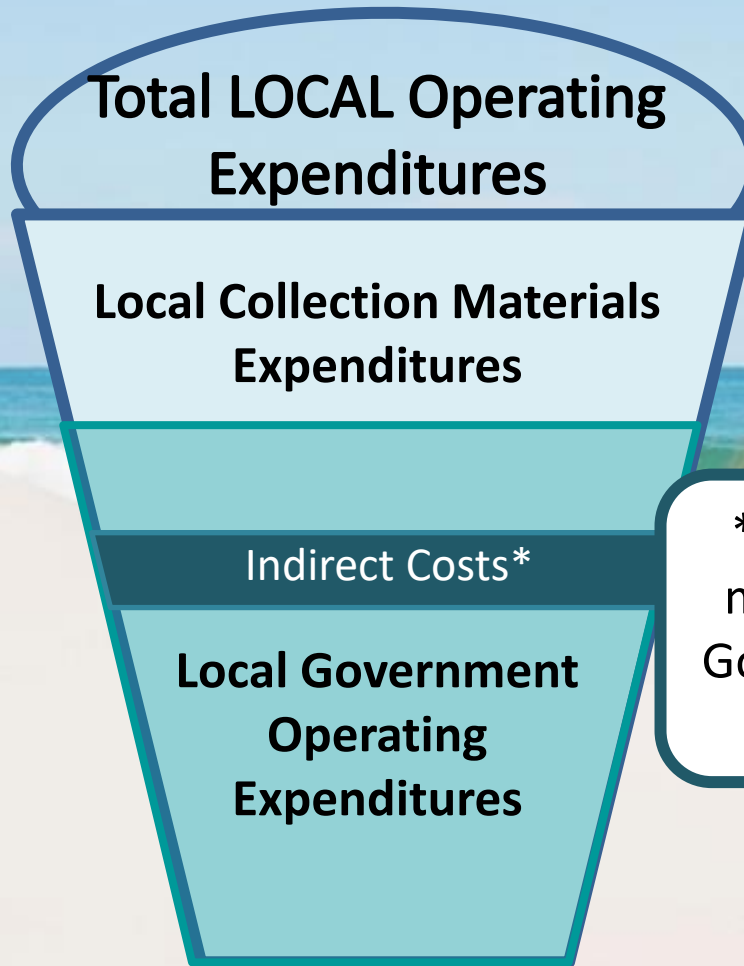


**Total LOCAL Operating
Expenditures**

**Local Collection Materials
Expenditures**

**Local Government
Operating
Expenditures**

Including Indirect Costs*



*Only if needed to meet MOE or Local Government Support criteria

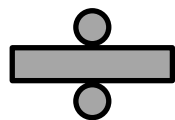
Maintenance of Effort (MOE)

Local Funds used for Library Operating Expenditures

2017 – 4.2

2018 – 4.2

2019 – 4.2



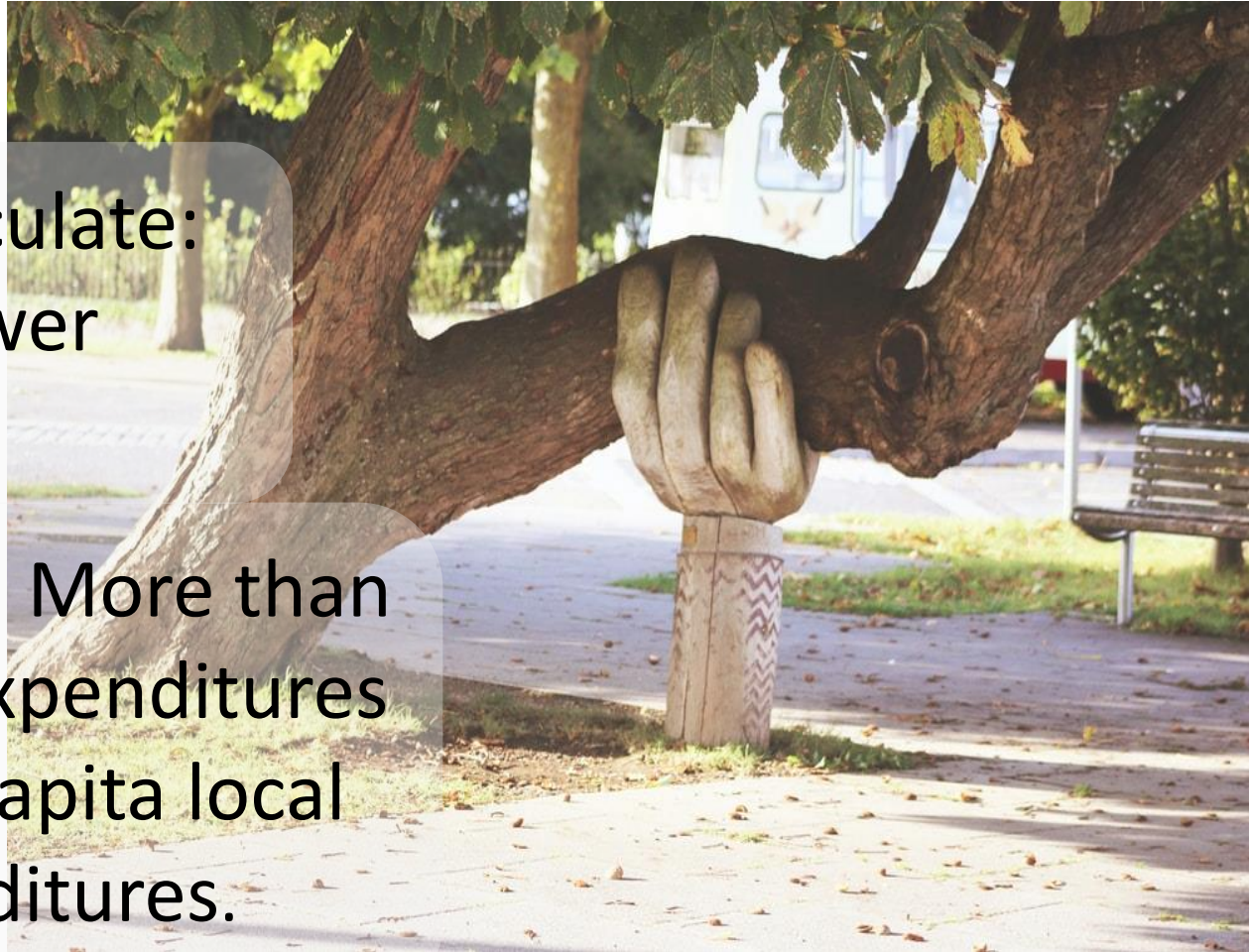
3 = AVERAGE



Maintenance of Effort (MOE)

Two ways to calculate:
library meets lower
amount.

Exemption level: More than
\$150,000 local expenditures
and \$17.50 per capita local
operating expenditures.



Maintenance of Effort (MOE)

Look-up Tool!

2020 Population & MOE Planning Tool

<https://www.tsl.texas.gov/ldn/annualreport>



Per Capita Operating Expenditures

Total Local Operating Expenditures (4.2)

÷ Population Assignment

= **Per Capita Local Operating Expenditures**

$$\text{\$133,575} \div 10,541 = \text{\$12.67}$$

Minimum Expenditures

Minimum local operating expenditures \$18,000.

LFY 2020 Library Population Assignment	Per Capita Minimum
5,000 or less	\$3.85
5,001 – 10,000	\$4.13
10,001 – 25,000	\$4.42
25,001 – 50,000	\$5.52
50,001 – 100,000	\$8.32
100,001 – 200,00	\$9.98
200,001 – 500,000	\$12.07
500,001 or more	\$13.96

Minimum government operating expenditures \$9,000.

Population Assignment

NOT based on geography.

Assigned by sources of local government funding: city, county, school district.

<http://tinyurl.com/PopSrvd>

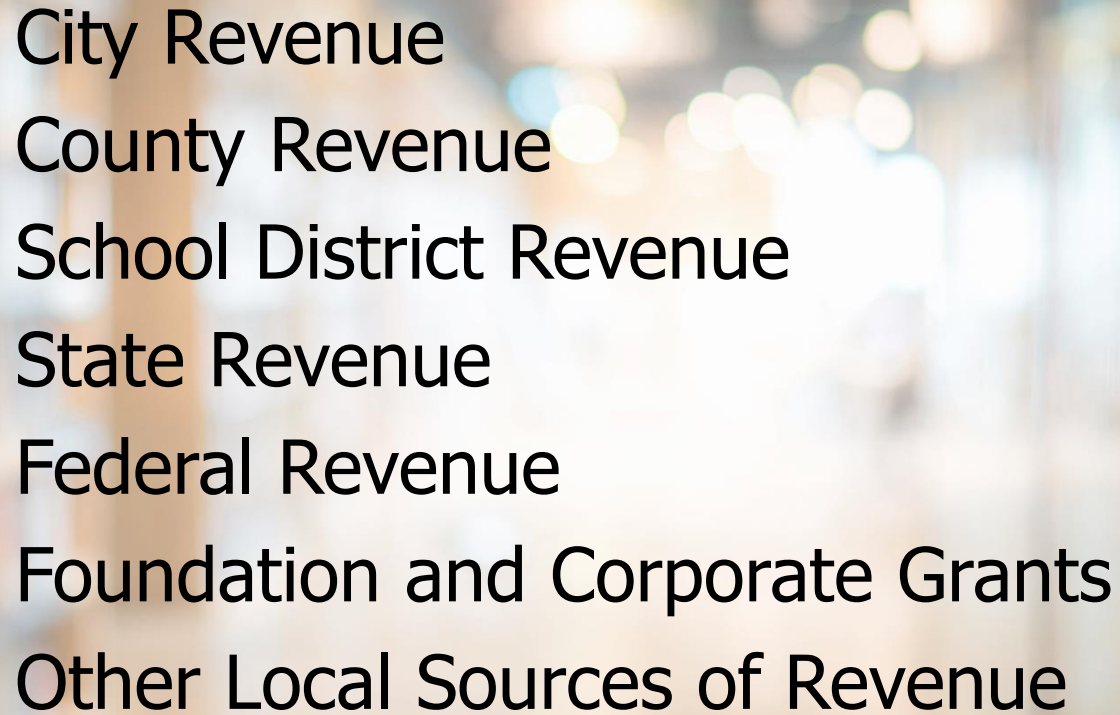
Revenue

Report expenditures as they occur.

Report revenues when received whether expended (spent) or not .



Funding Used for **Operating** Expenditures



City Revenue
County Revenue
School District Revenue
State Revenue
Federal Revenue
Foundation and Corporate Grants
Other Local Sources of Revenue



Funding Used for **Capital** Expenditures

- City Revenue
- County Revenue
- School District Revenue
- State Revenue
- Federal Revenue
- Foundation and Corporate Grants
- Other Local Sources Revenue



Series

Basic Information

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THANK YOU!

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